

EXHIBIT B



EXHIBIT B (Fig. 4)



EXHIBIT C



EXHIBIT E

Law Office of Morris E. Cohen, P.C.

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July 18, 2006

Via Facsimile (847) 914-2849 (2 pages total) and DHL Express Mail (Airbill No. 832 7079 051)

Jeff Kruckman Walgreens Company 200 Wilmot Road Deerfield, IL 60015

Re: Luv n' care No-Spill Cup Intellectual Property/Walgreens

Our File No.: 4009.123

Dear Mr. Kruckman:

We are intellectual property counsel to Luv n' care, Ltd. I am writing to you with respect to Luv n' care products that have been carried by your company in the past.

Please be advised that various no-spill drinking products sold by Luv n' care are covered by one or more issued patents, including, for example, U.S. Patent Nos. 6,321,931 B1, 6,357,620 B1, and/or 6,994,225 B2, with additional domestic and foreign patents issued and/or pending. In addition to patent rights, those products are also subject to other forms of intellectual property protection, such as trademark, trade dress, unfair competition, and copyright.

I am hereby placing you and your company on express notice of those rights, and strongly advise you to bring them to your legal department's attention.

In particular, you are aware of Luv n' care's No-Spill Gripper Cup, which you have carried in your stores for some time now. As you know, this innovative product has achieved considerable success at Walgreens. It has likewise met with enormous recognition and acclaim both domestically and worldwide.

I have been informed that your company intends to drop Luv n' care's Gripper Cups, so as to carry cheap copies of them from Thailand in their stead. It is also my understanding that you have refused to provide Luv n' care with the identity of your intended supplier.

Accordingly, I must bring to your attention that there are numerous unreputable companies operating overseas who attempt to profit by copying or counterfeiting the innovative products of American companies, rather than by developing their own original designs. If you choose to buy products from any such company you do so at your own peril.

LAW OFFICE OF MORRIS E. COHEN, P.C.

Letter of July 18, 2006 to Walgreens Page 2 of 2

Unfortunately, you recently informed Luv n'care's representative that your company has decided to sell copies of Luv n' care's products regardless of whether or not they infringe Luv n'care's intellectual property rights.

It is also my understanding that you have expressed to Luv n' care a lack of concern about its rights due to an alleged indemnity agreement by your Thailand supplier, believing that such an agreement will protect you against a case of actual infringement. It will not.

In the event that you choose to engage in a future infringement of Luv n' care's rights, or to act with reckless disregard of Luv n' care's rights, please be advised that all sales of infringing product after this express notice was provided to you will constitute willful infringement under U.S. law. Such willfulness potentially subjects your company to the payment of our client's attorneys' fees, and treble damages (based on such measures as Luv n' care's lost profits), in addition to other remedies such as a court-ordered injunction.

It is my understanding that you have not sold, offered for sale or imported any unauthorized products to date; accordingly, I am not accusing you of infringement at the present time. I am, however, expressly cautioning you against taking any action in the future which would constitute intellectual property infringement in violation of law.

In conclusion, to the extent that you or your company chooses to disregard this cordial warning, you do so accepting the full potential consequences of your actions.

Sincerely yours,

Morris E. Cohen

cc: Jack Hakim, President, Luv n' care Joe D. Guerriero, in-house counsel Ed Hakim, CEO, Luv n' care